

# NORTHCROSS INTERMEDIATE SCHOOL

## ANNUAL REPORTS

### FOR THE YEAR ENDED 31 DECEMBER 2024

**School Directory**

**Ministry Number:** 01396

**Principal:** Jonathon Tredray

**School Address:** 10 Sartors Ave, Browns Bay, Auckland 0630

**School Postal Address:** As Above

**School Phone:** 09 477 0167

**School Email:** [office@northcross.school.nz](mailto:office@northcross.school.nz)

**Accountant / Service Provider:** Executive Officer, Northcross Intermediate School

**Members of the Board:**

Name	Position	How Position Gained		Term Expired/ Expires
David Oakley	Presiding Member	BOT Election		Sep-25
Jonathon Treday	Principal	Appointed		-
Jared Cuff	Parent Representative	BOT Election		Sep-25
Tania Wansink	Parent Representative	BOT Election		Sep-25
Stephen Murray	Parent Representative	BOT Election		Sep-25
James de Villiers	Parent Representative	BOT Election		Dec-24
Kelly Young	Parent Representative	Co-Opted by Board		Sep-25
Marc Rowlinson	Staff Representative	Staff Election		Sep-25

# NORTHCROSS INTERMEDIATE SCHOOL

Annual Report- For the year ended 31 December 2024

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	Kiwisport

# Northcross Intermediate School

## Statement of Responsibility

For the year ended 31 December 2024

The Board accepts responsibility for the preparation of the annual report and the judgements used in the financial statements.

The management (including the Principal and others, as directed by the Board) accepts responsibility for establishing and maintaining a system of internal controls designed to provide reasonable assurance as to the integrity and reliability of the School's financial reporting.

It is the opinion of the Board and management that the annual financial statements for the financial year ended 31 December 2024 fairly reflects the financial position and operations of the School.

The School's 2024 financial statements are authorised for issue by the Board.

David Oakley

Full Name of Presiding Member

Signed by:  
  
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Signature of Presiding Member

29 May 2025

Date:

Jonathon Tredray

Full Name of Principal

Signed by:  
  
0B48BAE59D0E4D4...  
Signature of Principal

29 May 2025

Date:

# Northcross Intermediate School

## Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2024

	Notes	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
<b>Revenue</b>				
Government Grants	2	11,922,831	11,043,290	10,838,173
Locally Raised Funds	3	1,995,527	2,091,720	1,768,080
Interest		76,048	35,450	51,734
<b>Total Revenue</b>		<b>13,994,406</b>	<b>13,170,460</b>	<b>12,657,987</b>
<b>Expense</b>				
Locally Raised Funds	3	1,263,423	1,350,520	1,201,229
Learning Resources	4	9,076,865	8,790,985	8,344,666
Administration	5	738,137	581,760	623,943
Interest		10,327	6,490	11,265
Property	6	2,894,485	2,437,010	2,554,612
<b>Total Expense</b>		<b>13,983,237</b>	<b>13,166,765</b>	<b>12,735,715</b>
<b>Net Surplus / (Deficit) for the year</b>		<b>11,169</b>	<b>3,695</b>	<b>(77,728)</b>
Other Comprehensive Revenue and Expense		-	-	-
<b>Total Comprehensive Revenue and Expense for the Year</b>		<b>11,169</b>	<b>3,695</b>	<b>(77,728)</b>

The above Statement of Comprehensive Revenue and Expense should be read in conjunction with the accompanying notes which form part of these financial statements.

Northcross Intermediate School

Statement of Changes in Net Assets/Equity

For the year ended 31 December 2024

	Notes	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Equity at 1 January		2,618,112	2,614,258	2,645,873
Total comprehensive revenue and expense for the year		11,169	3,695	(77,728)
Contribution - Furniture and Equipment Grant		49,920	-	49,967
Equity at 31 December		2,679,201	2,617,953	2,618,112
Accumulated comprehensive revenue and expense		2,679,201	2,617,953	2,618,112
Equity at 31 December		2,679,201	2,617,953	2,618,112

The above Statement of Changes in Net Assets/Equity should be read in conjunction with the accompanying notes which form part of these financial statements.

# Northcross Intermediate School

## Statement of Financial Position

As at 31 December 2024

	Notes	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
<b>Current Assets</b>				
Cash and Cash Equivalents	7	1,321,131	1,244,198	1,185,803
Accounts Receivable	8	711,306	302,695	563,367
GST Receivable		61,028	-	-
Prepayments		112,742	70,000	70,003
Inventories	9	24,267	20,760	20,764
Funds Receivable for Capital Works Projects	16	195,467	-	123,194
		2,425,941	1,637,653	1,963,131
<b>Current Liabilities</b>				
GST Payable		-	7,300	8,360
Accounts Payable	11	762,860	330,535	764,830
Borrowings	12	39,385	39,385	-
Revenue Received in Advance	13	585,255	288,215	330,592
Provision for Cyclical Maintenance	14	42,314	48,500	54,000
Finance Lease Liability	15	53,150	46,235	49,004
		1,482,964	760,170	1,206,786
<b>Working Capital Surplus/(Deficit)</b>		942,977	877,483	756,345
<b>Non-current Assets</b>				
Property, Plant and Equipment	10	1,997,770	2,138,360	2,003,316
		1,997,770	2,138,360	2,003,316
<b>Non-current Liabilities</b>				
Borrowings	12	100,432	196,925	-
Provision for Cyclical Maintenance	14	63,600	110,700	49,100
Finance Lease Liability	15	97,514	90,265	92,449
		261,546	397,890	141,549
<b>Net Assets</b>		2,679,201	2,617,953	2,618,112
<b>Equity</b>		2,679,201	2,617,953	2,618,112

The above Statement of Financial Position should be read in conjunction with the accompanying notes which form part of these financial statements.

# Northcross Intermediate School

## Statement of Cash Flows

For the year ended 31 December 2024

	Note	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
<b>Cash flows from Operating Activities</b>				
Government Grants		2,674,447	2,328,105	2,391,930
Locally Raised Funds		1,713,206	1,698,065	1,506,159
International Students		538,727	393,655	398,885
Goods and Services Tax (net)		(69,388)	-	70,600
Payments to Employees		(1,737,303)	(1,485,835)	(1,651,425)
Payments to Suppliers		(2,720,968)	(2,676,135)	(2,224,495)
Interest Paid		(10,327)	(6,490)	(11,265)
Interest Received		75,966	35,450	51,174
Net cash from Operating Activities		464,360	286,815	531,563
<b>Cash flows from Investing Activities</b>				
Proceeds from Sale of Property Plant & Equipment (and Intangibles)		-	-	-
Purchase of Property Plant & Equipment (and Intangibles)		(215,401)	(355,140)	(470,998)
Net cash from/(to) Investing Activities		(215,401)	(355,140)	(470,998)
<b>Cash flows from Financing Activities</b>				
Furniture and Equipment Grant		49,919	-	49,967
Finance Lease Payments		(51,892)	(27,400)	(99,348)
Repayment of Loans		(39,385)	(39,385)	(13,202)
Funds Administered on Behalf of Other Parties		(72,273)	-	(423,152)
Net cash from/(to) Financing Activities		(113,631)	(66,785)	(485,735)
<b>Net increase/(decrease) in cash and cash equivalents</b>		<b>135,328</b>	<b>(135,110)</b>	<b>(425,170)</b>
Cash and cash equivalents at the beginning of the year	7	1,185,803	1,389,743	1,610,973
<b>Cash and cash equivalents at the end of the year</b>	<b>7</b>	<b>1,321,131</b>	<b>1,254,633</b>	<b>1,185,803</b>

The Statement of Cash Flows records only those cash flows directly within the control of the School. This means centrally funded teachers' salaries, use of land and buildings grant and expense and other notional items have been excluded.

The above Statement of Cash Flows should be read in conjunction with the accompanying notes which form part of these financial statements.

# Northcross Intermediate School

## Notes to the Financial Statements

### For the year ended 31 December 2024

#### 1. Statement of Accounting Policies

##### a) Reporting Entity

Northcross Intermediate School (the School) is a Crown entity as specified in the Crown Entities Act 2004 and a School as described in the Education and Training Act 2020. The Board is of the view that the School is a public benefit entity for financial reporting purposes.

##### b) Basis of Preparation

###### Reporting Period

The financial statements have been prepared for the period 1 January 2024 to 31 December 2024 and in accordance with the requirements of the Education and Training Act 2020.

###### Basis of Preparation

The financial statements have been prepared on a going concern basis, and the accounting policies have been consistently applied throughout the period.

###### Financial Reporting Standards Applied

The Education and Training Act 2020 requires the School, as a Crown entity, to prepare financial statements with reference to generally accepted accounting practice. The financial statements have been prepared with reference to generally accepted accounting practice in New Zealand, applying Public Sector Public Benefit Entity (PBE) Standards Reduced Disclosure Regime as appropriate to public benefit entities that qualify for Tier 2 reporting. The School is considered a Public Benefit Entity as it meets the criteria specified as 'having a primary objective to provide goods and/or services for community or social benefit and where any equity has been provided with a view to supporting that primary objective rather than for financial return to equity holders'.

###### PBE Accounting Standards Reduced Disclosure Regime

The School qualifies for Tier 2 as the School is not publicly accountable and is not considered large as it falls below the expense threshold of \$33 million per year. All relevant reduced disclosure concessions have been taken.

###### Measurement Base

The financial statements are prepared on the historical cost basis unless otherwise noted in a specific accounting policy.

###### Presentation Currency

These financial statements are presented in New Zealand dollars, rounded to the nearest dollar.

###### Specific Accounting Policies

The accounting policies used in the preparation of these financial statements are set out below.

###### Critical Accounting Estimates And Assumptions

The preparation of financial statements requires management to make judgements, estimates and assumptions that affect the application of accounting policies and the reported amounts of assets, liabilities, revenue and expenses. Actual results may differ from these estimates.

Estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised and in any future periods affected.

###### Cyclical maintenance

The School recognises its obligation to maintain the Ministry's buildings in a good state of repair as a provision for cyclical maintenance. This provision relates mainly to the painting of the School buildings. The estimate is based on the School's best estimate of the cost of painting the School and when the School is required to be painted, based on an assessment of the School's condition. During the year, the Board assesses the reasonableness of its painting maintenance plan on which the provision is based. Cyclical maintenance is disclosed at note 14.

###### Useful lives of property, plant and equipment

The School reviews the estimated useful lives of property, plant and equipment at the end of each reporting date. The School believes that the estimated useful lives of the property, plant and equipment, as disclosed in the significant accounting policies, are appropriate to the nature of the property, plant and equipment at reporting date. Property, plant and equipment is disclosed at note 10.

### **Critical Judgements in applying accounting policies**

Management has exercised the following critical judgements in applying accounting policies:

#### **Classification of leases**

Determining whether a lease is a finance lease or an operating lease requires judgement as to whether the lease transfers substantially all the risks and rewards of ownership to the School. A lease is classified as a finance lease if it transfers substantially all risks and rewards incidental to ownership of an underlying asset to the lessee. In contrast, an operating lease is a lease that does not transfer substantially all the risks and rewards incidental to ownership of an asset to the lessee.

Judgement is required on various aspects that include, but are not limited to, the fair value of the leased asset, the economic life of the leased asset, whether or not to include renewal options in the lease term, and determining an appropriate discount rate to calculate the present value of the minimum lease payments. Classification as a finance lease means the asset is recognised in the statement of financial position as property, plant, and equipment, whereas for an operating lease no such asset is recognised. Finance lease liability disclosures are contained in note 15. There are no future operating lease commitments.

#### **Recognition of grants**

The School reviews the grants monies received at the end of each reporting period and whether any require a provision to carry forward amounts unspent. The School believes all grants received have been appropriately recognised as a liability if required. Government grants are disclosed at note 2.

### **c) Revenue Recognition**

#### **Government Grants**

The School receives funding from the Ministry of Education. The following are the main types of funding that the School receives:

Operational grants are recorded as revenue when the School has the rights to the funding, which is in the year that the funding is received.

Teachers salaries grants are recorded as revenue when the School has the rights to the funding in the salary period they relate to. The grants are not received in cash by the School and are paid directly to teachers by the Ministry of Education.

Other Ministry Grants for directly funded programs are recorded as revenue when the School has the rights to the funding in the period they relate to. The grants are not received in cash by the School and are paid directly by the Ministry of Education.

The property from which the School operates is owned by the Crown and managed by the Ministry of Education on behalf of the Crown. Grants for the use of land and buildings are not received in cash by the School as they equate to the deemed expense for using the land and buildings which are owned by the Crown. The School's use of the land and buildings as occupant is based on a property occupancy document as gazetted by the Ministry. The expense is based on an assumed market rental yield on the value of land and buildings as used for rating purposes.

This is a non-cash revenue that is offset by a non-cash expense. The use of land and buildings grants and associated expenditure are recorded in the period the School uses the land and buildings.

#### **Other Grants where conditions exist**

Other grants are recorded as revenue when the School has the rights to the funding, unless there are unfulfilled conditions attached to the grant, in which case the amount relating to the unfulfilled conditions is recognised as a liability and released to revenue as the conditions are fulfilled.

#### **Donations, Gifts and Bequests**

Donations, gifts and bequests are recognised as an asset and revenue when the right to receive funding or the asset has been established unless there is an obligation to return funds if conditions are not met. If conditions are not met, funding is recognised as revenue in advance and recognised as revenue when conditions are satisfied.

#### **Interest Revenue**

Interest Revenue earned on cash and cash equivalents and investments is recorded as revenue in the period it is earned.

### **d) Finance Lease Payments**

Finance lease payments are apportioned between the finance charge and the reduction of the outstanding liability. The finance charge is allocated to each period during the lease term on an effective interest basis.

### **e) Cash and Cash Equivalents**

Cash and cash equivalents include cash on hand, bank balances, deposits held at call with banks, and other short term highly liquid investments with original maturities of 90 days or less, and bank overdrafts. The carrying amount of cash and cash equivalents represent fair value.

### **f) Accounts Receivable**

Short-term receivables are recorded at the amount due, less an allowance for expected credit losses (uncollectable debts). The School's receivables are largely made up of funding from the Ministry of Education. Therefore the level of uncollectable debts is not considered to be material. However, short-term receivables are written off when there is no reasonable expectation of recovery.

### **g) Inventories**

Inventories are consumable items held for sale and are comprised of stationery and school uniforms. They are stated at the lower of cost and net realisable value. Cost is determined on a first in, first out basis. Net realisable value is the estimated selling price in the ordinary course of activities less the estimated costs necessary to make the sale. Any write down from cost to net realisable value is recorded as an expense in the Statement of Comprehensive Revenue and Expense in the period of the write down.

#### h) Property, Plant and Equipment

Land and buildings owned by the Crown are excluded from these financial statements. The Board's use of the land and buildings as 'occupant' is based on a property occupancy document.

Improvements (funded by the Board) to buildings owned by the Crown or directly by the Board are recorded at cost, less accumulated depreciation and impairment losses.

Property, plant and equipment are recorded at cost or, in the case of donated assets, fair value at the date of receipt, less accumulated depreciation and impairment losses. Cost or fair value, as the case may be, includes those costs that relate directly to bringing the asset to the location where it will be used and making sure it is in the appropriate condition for its intended use.

Gains and losses on disposals (i.e. sold or given away) are determined by comparing the proceeds received with the carrying amounts (i.e. the book value). The gain or loss arising from the disposal of an item of property, plant and equipment is recognised in the Statement of Comprehensive Revenue and Expense.

#### Finance Leases

A finance lease transfers to the lessee substantially all the risks and rewards incidental to ownership of an asset, whether or not title is eventually transferred. At the start of the lease term, finance leases are recognised as assets and liabilities in the statement of financial position at the lower of the fair value of the leased asset or the present value of the minimum lease payments. The finance charge is charged to the surplus or deficit over the lease period so as to produce a constant periodic rate of interest on the remaining balance of the liability. The amount recognised as an asset is depreciated over its useful life. If there is no reasonable certainty whether the School will obtain ownership at the end of the lease term, the asset is fully depreciated over the shorter of the lease term and its useful life.

#### Depreciation

Property, plant and equipment except for library resources are depreciated over their estimated useful lives on a straight line basis. Library resources are depreciated on a diminishing value basis. Depreciation of all assets is reported in the Statement of Comprehensive Revenue and Expense.

The estimated useful lives of the assets are:

Building Improvements	10–50 years
Board-owned Buildings	10–50 years
Furniture and Equipment	5–20 years
Information and Communication Technology	5 years
Motor Vehicles	5 years
Textbooks	3 years
Leased Assets held under a Finance Lease	Term of Lease
Library Resources	12.5% Diminishing value

#### i) Impairment of property, plant, and equipment

The School does not hold any cash generating assets. Assets are considered cash generating where their primary objective is to generate a commercial return.

#### Non cash generating assets

Property, plant, and equipment and intangible assets held at cost that have a finite useful life are reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. If such indication exists, the School estimates the asset's recoverable service amount. An impairment loss is recognised for the amount by which the asset's carrying amount exceeds its recoverable service amount. The recoverable service amount is the higher of an asset's fair value less costs to sell and value in use.

Value in use is determined using an approach based on either a depreciated replacement cost approach, restoration cost approach, or a service units approach. The most appropriate approach used to measure value in use depends on the nature of the impairment and availability of information.

In determining fair value less costs to sell, the School would engage an independent valuer to assess market value based on the best available information.

If an asset's carrying amount exceeds its recoverable service amount, the asset is regarded as impaired and the carrying amount is written down to the recoverable amount. The total impairment loss is recognised in surplus or deficit.

The reversal of an impairment loss is recognised in surplus or deficit. A previously recognised impairment loss is reversed only if there has been a change in the assumptions used to determine the asset's recoverable service amount since the last impairment loss was recognised.

#### j) Accounts Payable

Accounts Payable represents liabilities for goods and services provided to the School prior to the end of the financial year which are unpaid. Accounts Payable are recorded at the amount of cash required to settle those liabilities. The amounts are unsecured and are usually paid within 30 days of recognition.

#### k) Employee Entitlements

##### Short-term employee entitlements

Employee entitlements that are expected to be settled within 12 months after the end of the reporting period in which the employees provide the related service are measured based on accrued entitlements at current rates of pay. These include salaries and wages accrued up to balance date and annual leave earned, by non teaching staff, but not yet taken at balance date.

#### *Long-term employee entitlements*

Employee benefits that are not expected to be settled wholly before 12 months after the end of the reporting period in which the employee provides the related service, such as retirement and long service leave, have been calculated on an actuarial basis.

The calculations are based on the likely future entitlements accruing to employees, based on years of service, years to entitlement, the likelihood that employees will reach the point of entitlement, and contractual entitlement information, and the present value of the estimated future cash flows. Remeasurements are recognised in surplus or deficit in the period in which they arise.

#### **l) Revenue Received in Advance**

Revenue received in advance relates to fees received from international students and grants received where there are unfulfilled obligations for the School to provide services in the future. The fees or grants are recorded as revenue as the obligations are fulfilled and the fees or grants are earned.

The School holds sufficient funds to enable the refund of unearned fees in relation to international students, should the School be unable to provide the services to which they relate.

#### **m) Funds held for Capital works**

The School directly receives funding from the Ministry of Education for capital works projects that are included in the School five year capital works agreement. These funds are held on behalf and for a specified purpose. As such, these transactions are not recorded in the Statement of Comprehensive Revenue and Expense.

The School holds sufficient funds to enable the funds to be used for their intended purpose at any time.

#### **n) Provision for Cyclical Maintenance**

The property from which the School operates is owned by the Crown, and is vested in the Ministry. The Ministry has gazetted a property occupancy document that sets out the Board's property maintenance responsibilities. The Board is responsible for maintaining the land, buildings and other facilities on the School site in a state of good order and repair.

Cyclical maintenance, which involves painting the interior and exterior of the school, makes up the most significant part of the Board's responsibilities outside day-to-day maintenance. The provision is a reasonable estimate, based on the School's best estimate of the cost of painting the school and when the school is required to be painted, based on an assessment of the school's condition.

The School carries out painting maintenance of the whole school over a 7 to 10 year period. The economic outflow of this is dependent on the plan established by the School to meet this obligation and is detailed in the notes and disclosures of these accounts.

#### **o) Financial Instruments**

The School's financial assets comprise cash and cash equivalents, accounts receivable, and investments. All of these financial assets, except for investments that are shares, are initially recognised at fair value and subsequently measured at amortised cost, using the effective interest method.

The School's financial liabilities comprise accounts payable, borrowings, finance lease liability, and painting contract liability. Financial liabilities are subsequently measured at amortised cost using the effective interest method. Interest expense and any gain or loss on derecognition are recognised in surplus or deficit.

#### **p) Borrowings**

Borrowings on normal commercial terms are initially recognised at the amount borrowed plus transaction costs. Interest due on the borrowings is subsequently accrued and added to the borrowings balance. Borrowings are classified as current liabilities unless the School has an unconditional right to defer settlement of the liability for at least 12 months after balance date.

#### **q) Goods and Services Tax (GST)**

The financial statements have been prepared on a GST exclusive basis, with the exception of accounts receivable and accounts payable which are stated as GST inclusive.

The net amount of GST paid to, or received from, the IRD, including the GST relating to investing and financing activities, is classified as a net operating cash flow in the statement of cash flows.

Commitments and contingencies are disclosed exclusive of GST.

#### **r) Budget Figures**

The budget figures are extracted from the School budget that was approved by the Board.

#### **s) Services received in-kind**

From time to time the School receives services in-kind, including the time of volunteers. The School has elected not to recognise services received in kind in the Statement of Comprehensive Revenue and Expense.

## 2. Government Grants

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Government Grants - Ministry of Education	2,481,387	2,111,920	2,204,520
Teachers' Salaries Grants	7,147,630	6,980,615	6,496,598
Use of Land and Buildings Grants	2,098,810	1,734,570	1,952,143
Other Government Grants	195,004	216,185	184,912
	<u>11,922,831</u>	<u>11,043,290</u>	<u>10,838,173</u>

## 3. Locally Raised Funds

Local funds raised within the School's community are made up of:

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
<b>Revenue</b>			
Donations and Bequests	412,036	377,255	349,716
Fees for Extra Curricular Activities	1,106,943	1,127,050	962,998
Trading	77,953	109,960	91,776
Fundraising and Community Grants	68,810	82,950	73,537
Other Revenue	414	850	677
International Student Fees	329,371	393,655	289,376
	<u>1,995,527</u>	<u>2,091,720</u>	<u>1,768,080</u>
<b>Expense</b>			
Extra Curricular Activities Costs	1,134,321	1,156,545	1,054,891
Trading	40,618	81,195	54,851
Fundraising and Community Grant Costs	9,071	10,860	10,811
Other Locally Raised Funds Expenditure	73	735	650
International Student - Student Recruitment	29,985	51,660	30,325
International Student - Other Expenses	49,355	49,525	49,701
	<u>1,263,423</u>	<u>1,350,520</u>	<u>1,201,229</u>
<i>Surplus for the year Locally Raised Funds</i>	<u>732,104</u>	<u>741,200</u>	<u>566,851</u>

All Donations consist of contributions from the families of our current school community.

## 4. Learning Resources

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Curricular	200,587	195,000	133,408
Information and Communication Technology	173,673	187,150	168,908
Library Resources	394	2,495	829
Employee Benefits - Salaries	8,006,442	7,783,530	7,405,186
Staff Development	413,719	339,690	352,825
Depreciation	282,050	283,120	283,510
	<u>9,076,865</u>	<u>8,790,985</u>	<u>8,344,666</u>

## 5. Administration

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Audit Fees	12,253	13,305	12,755
Board Fees and Expenses	10,002	8,630	8,376
Other Administration Expenses	95,690	86,985	82,271
Employee Benefits - Salaries	609,394	462,040	510,738
Insurance	10,798	10,800	9,803
	<u>738,137</u>	<u>581,760</u>	<u>623,943</u>

## 6. Property

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Consultancy and Contract Services	257,978	132,455	97,723
Cyclical Maintenance	15,799	48,500	5,750
Heat, Light and Water	55,592	54,470	56,475
Rates	41,330	37,825	33,643
Repairs and Maintenance	103,709	145,215	106,145
Use of Land and Buildings	2,098,810	1,734,570	1,952,143
Employee Benefits - Salaries	273,655	219,275	243,477
Other Property Expenses	47,612	64,700	59,256
	<u>2,894,485</u>	<u>2,437,010</u>	<u>2,554,612</u>

The use of land and buildings figure represents 5% of the school's total property value. Property values are established as part of the nation-wide revaluation exercise that is conducted every 30 June for the Ministry of Education's year-end reporting purposes.

## 7. Cash and Cash Equivalents

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Bank Accounts	321,131	264,198	435,803
Short-term Bank Deposits	1,000,000	980,000	750,000
Cash and cash equivalents for Statement of Cash Flows	<u>1,321,131</u>	<u>1,244,198</u>	<u>1,185,803</u>

The carrying value of short-term deposits with original maturity dates of 90 days or less approximates their fair value.

### The following notes should be used where applicable:

\$195,467 is held by the Ministry of Education on behalf of the school. These funds have been provided by the Ministry as part of the school's 5 Year Agreement funding for upgrades to the school's buildings. The funds are required to be spent in 2025 on Crown owned school buildings. See note 16 for a detailed breakdown of funds for Capital Works Projects.

## 8. Accounts Receivable

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Receivables	-	2,695	1,743
Receivables from the Ministry of Education	21,369	20,000	19,425
Interest Receivable	5,742	5,000	5,660
Teacher Salaries Grant Receivable	684,195	275,000	536,539
	<u>711,306</u>	<u>302,695</u>	<u>563,367</u>
Receivables from Exchange Transactions	5,742	7,695	7,403
Receivables from Non-Exchange Transactions	705,564	295,000	555,964
	<u>711,306</u>	<u>302,695</u>	<u>563,367</u>

## 9. Inventories

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Stationery	5,141	7,880	7,882
School Uniforms	19,126	12,880	12,882
	<u>24,267</u>	<u>20,760</u>	<u>20,764</u>

## 10. Property, Plant and Equipment

	Opening Balance (NBV) \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	Total (NBV) \$
2024						
Building Improvements	1,484,918	26,554	-	-	(87,663)	1,423,809
Furniture and Equipment	162,887	113,580	-	-	(62,829)	213,638
Information and Communication Technology	132,183	33,666	-	-	(57,389)	108,460
Motor Vehicles	21,697	35,643	-	-	(15,955)	41,385
Textbooks	5,368	-	-	-	(170)	5,198
Leased Assets	162,290	61,103	-	-	(53,053)	170,340
Library Resources	33,973	5,957	-	-	(4,991)	34,939
	<u>2,003,316</u>	<u>276,504</u>	<u>-</u>	<u>-</u>	<u>(282,050)</u>	<u>1,997,770</u>

The following note can be used for each class of asset that are held under a finance lease:

The net carrying value of furniture and equipment held under a finance lease is \$170,340 (2023: \$162,290)

### Restrictions

With the exception of the contractual restrictions related to the above noted finance leases, there are no restrictions over the title of the school's property, plant and equipment, nor are any property, plant and equipment pledged as security for liabilities.

	2024 Cost or Valuation \$	2024 Accumulated Depreciation \$	2024 Net Book Value \$	2023 Cost or Valuation \$	2023 Accumulated Depreciation \$	2023 Net Book Value \$
Building Improvements	2,469,205	(1,045,395)	1,423,810	2,442,650	(957,732)	1,484,918
Furniture and Equipment	1,333,802	(1,120,164)	213,638	1,220,222	(1,057,335)	162,887
Information and Communication Technology	2,075,661	(1,967,201)	108,460	2,041,994	(1,909,811)	132,183
Motor Vehicles	103,579	(62,193)	41,386	67,935	(46,238)	21,697
Textbooks	110,578	(105,380)	5,198	110,578	(105,210)	5,368
Leased Assets	921,211	(750,871)	170,340	860,108	(697,818)	162,290
Library Resources	181,630	(146,692)	34,938	175,673	(141,700)	33,973
	<u>7,195,666</u>	<u>(5,197,896)</u>	<u>1,997,770</u>	<u>6,919,160</u>	<u>(4,915,844)</u>	<u>2,003,316</u>

**11. Accounts Payable**

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Creditors	32,759	25,000	22,964
Accruals	(11,818)	15,535	152,161
Banking Staffing Overuse	-	-	-
Employee Entitlements - Salaries	684,195	235,000	536,539
Employee Entitlements - Leave Accrual	57,724	55,000	53,166
	<u>762,860</u>	<u>330,535</u>	<u>764,830</u>
Payables for Exchange Transactions	762,860	330,535	764,830
	<u>762,860</u>	<u>330,535</u>	<u>764,830</u>

The carrying value of payables approximates their fair value.

**12. Borrowings**

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Painting Contract due within one year	39,385	39,385	-
Loans due in one year	-	-	-
	<u>39,385</u>	<u>39,385</u>	<u>-</u>
Painting Contract due after one year	100,432	196,925	-
Loans due after one year	-	-	-
	<u>100,432</u>	<u>196,925</u>	<u>-</u>

In 2024, the Board signed an agreement with Platinum Painters Ltd (the contractor) for an agreed programme of work covering a seven year period. The programme provides for an exterior repaint of the Ministry owned buildings in 2024, with regular maintenance in subsequent years. The liability is the best estimate of the actual amount of work performed by the contractor for which the contractor has not been paid at balance sheet date. The liability has not been adjusted for inflation and the effect of the time value of money.

### 13. Revenue Received in Advance

	2024 Actual	2024 Budget (Unaudited)	2023 Actual
	\$	\$	\$
International Student Fees in Advance	482,898	257,885	273,542
Other revenue in Advance	102,357	30,330	57,050
	<u>585,255</u>	<u>288,215</u>	<u>330,592</u>

### 14. Provision for Cyclical Maintenance

	2024 Actual	2024 Budget (Unaudited)	2023 Actual
	\$	\$	\$
Provision at the Start of the Year	103,100	110,700	125,600
Increase to the Provision During the Year	15,799	48,500	5,750
Use of the Provision During the Year	(12,985)	-	(28,250)
Provision at the End of the Year	<u>105,914</u>	<u>159,200</u>	<u>103,100</u>
Cyclical Maintenance - Current	42,314	48,500	54,000
Cyclical Maintenance - Non current	63,600	110,700	49,100
	<u>105,914</u>	<u>159,200</u>	<u>103,100</u>

The School's cyclical maintenance schedule details annual painting to be undertaken. The costs associated with this annual work will vary depending on the requirements during the year. This plan is based on the schools 10 Year Property Plan.

### 15. Finance Lease Liability

The School has entered into a number of finance lease agreements for computers and other ICT equipment. Minimum lease payments payable:

	2024 Actual	2024 Budget (Unaudited)	2023 Actual
	\$	\$	\$
No Later than One Year	53,150	46,235	49,004
Later than One Year and no Later than Five Years	97,514	90,265	92,449
	<u>150,664</u>	<u>136,500</u>	<u>141,453</u>
<b>Represented by</b>			
Finance lease liability - Current	53,150	46,235	49,004
Finance lease liability - Non current	97,514	90,265	92,449
	<u>150,664</u>	<u>136,500</u>	<u>141,453</u>

## 16. Funds Held for Capital Works Projects

During the year the School received and applied funding from the Ministry of Education for the following capital works projects. The amount of cash held by the Ministry on behalf of the School for capital works project is included under cash and cash equivalents in note 7 and includes retentions on the projects, if applicable.

	2024	Opening Balances	Receipts from MOE	Payments	Board Contributions	Closing Balances
		\$	\$	\$	\$	\$
Weather Tightness Project		(32,174)	1,497,785	(1,661,077)	-	(195,467)
ILE Project: Rooms 46-49		(91,020)	91,020	-	-	-
Totals		(123,194)	1,588,805	(1,661,077)	-	(195,467)

### Represented by:

Funds Held on Behalf of the Ministry of Education

Funds Receivable from the Ministry of Education

-  
(195,467)

	2023	Opening Balances	Receipts from MOE	Payments	Board Contributions	Closing Balances
		\$	\$	\$	\$	\$
Weather Tightness Project		48,554	-	80,728	-	(32,174)
School Investment Project		118,495	40,000	164,053	5,558	-
ILE Project: Rooms 46-49		132,909	-	223,929	-	(91,020)
Totals		299,958	40,000	468,710	5,558	(123,194)

### Represented by:

Funds Held on Behalf of the Ministry of Education

Funds Receivable from the Ministry of Education

-  
(123,194)

## 17. Related Party Transactions

The School is a controlled entity of the Crown, and the Crown provides the major source of revenue to the School. The School enters into transactions with other entities also controlled by the Crown, such as government departments, state-owned enterprises and other Crown entities. Transactions with these entities are not disclosed as they occur on terms and conditions no more or less favourable than those that it is reasonable to expect the school would have adopted if dealing with that entity at arm's length.

Related party disclosures have not been made for transactions with related parties that are within a normal supplier or client/recipient relationship on terms and conditions no more or less favourable than those that it is reasonable to expect the School would have adopted in dealing with the party at arm's length in the same circumstances. Further, transactions with other government agencies (for example, Government departments and Crown entities) are not disclosed as related party transactions when they are consistent with the normal operating arrangements between government agencies and undertaken on the normal terms and conditions for such transactions.

18. Remuneration

Key management personnel compensation

Key management personnel of the School include all Board members, Principal, Deputy Principals and Heads of Departments.

	2024 Actual \$	2023 Actual \$
Board Members Remuneration	1,880	3,375
Leadership Team Remuneration	786,206	792,995
Full-time equivalent members	6	6
Total key management personnel remuneration	788,086	796,370

There are 6 members of the Board excluding the Principal. The Board has held 6 full meetings of the Board in the year. The Board also has Finance (1 member) and Property (3 members) committees that meet regularly as required. As well as these regular meetings, including preparation time, the Presiding member and other Board members have also been involved in ad hoc meetings to consider student welfare matters including stand downs, suspensions, and other disciplinary matters.

Principal

The total value of remuneration paid or payable to the Principal was in the following bands:

	2024 Actual \$000	2023 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	200 - 210	190 - 200
Benefits and Other Emoluments	5 - 6	5 - 6
Termination Benefits	0	0

Other Employees

The number of other employees with remuneration greater than \$100,000 was in the following bands:

Remuneration \$000	2024 FTE Number	2023 FTE Number
100 - 110	14	15
110 - 120	11	5
120 - 130	0	0
130 - 140	1	3
140 - 150	1	0
	27.00	23.00

The disclosure for 'Other Employees' does not include remuneration of the Principal.

**19. Contingencies**

There are no contingent liabilities (except as noted below) and no contingent assets as at 31 December 2024 (Contingent liabilities and assets at 31 December 2023: nil).

The Board was notified of a claim of \$X alleging a breach of contract. The Board has not recognised this matter in the financial statements because the likelihood of the claim surfacing is not probable as there is no substance to the matter.

**Holidays Act Compliance – Schools Payroll**

The Ministry of Education performs payroll processing and payments on behalf of boards, through payroll service provider, Education Payroll Limited.

The Ministry continues to review the Schools Sector Payroll to ensure compliance with the Holidays Act 2003. An initial remediation payment has been made to some current school employees. The Ministry is continuing to perform detailed analysis to finalise calculations and the potential impacts of specific individuals. As such, this is expected to resolve the liability for school boards.

**Pay Equity and Collective Agreement Funding Wash-up**

In 2024 the Ministry of Education provided additional funding for both the Support Staff in Schools' Collective Agreement (CA) Settlement and the Teacher Aide Pay Equity Settlement. At the date of signing the financial statements the School's final entitlement for the year ended 31 December 2024 has not yet been advised. The School has therefore not recognised an asset or a liability regarding this funding wash-up, which is expected to be settled in July 2025.

**20. Commitments**

**(a) Capital Commitments**

At 31 December 2024, the Board has not entered into contract agreements for capital works other than the 5YA projects detailed in Note 16. (Capital commitments as at 31 December 2023: \$Nil)

21. Financial Instruments

The carrying amount of financial assets and liabilities in each of the financial instrument categories are as follows:

Financial assets measured at amortised cost

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Cash and Cash Equivalents	1,321,131	1,244,198	1,185,803
Receivables	711,306	302,695	563,367
Total financial assets measured at amortised cost	2,032,437	1,546,893	1,749,170

Financial liabilities measured at amortised cost

Payables	762,860	330,535	764,830
Borrowings - Loans	100,432	196,925	-
Finance Leases	150,664	136,500	141,453
Total financial liabilities measured at amortised cost	1,013,956	663,960	906,283

22. Events After Balance Date

There were no significant events after the balance date that impact these financial statements.

## Independent Auditor's Report

### To the readers of Northcross Intermediate School's Financial statements For the year ended 31 December 2024

RSM Hayes Audit

Level 13, 125 Queen Street,  
Auckland CBD, Auckland 1010

T +64 (9) 367 1656

[www.rsmnz.co.nz](http://www.rsmnz.co.nz)

The Auditor-General is the auditor of Northcross Intermediate School (the School). The Auditor-General has appointed me, Brendan Lyon, using the staff and resources of RSM Hayes Audit, to carry out the audit of the financial statements of the School on his behalf.

### Opinion

We have audited the financial statements of the School on pages 1 to 18, that comprise the statement of financial position as at 31 December 2024, the statement of comprehensive revenue and expense, statement of changes in net assets/equity and statement of cash flows for the year ended on that date, and the notes to the financial statements that include accounting policies and other explanatory information.

In our opinion the financial statements of the School:

- present fairly, in all material respects:
  - its financial position as at 31 December 2024; and
  - its financial performance and cash flows for the year then ended; and
- comply with generally accepted accounting practice in New Zealand in accordance with Public Sector Public Benefit Entity (PBE) Standards Reduced Disclosure Regime.

Our audit was completed on 29 May 2025. This is the date at which our opinion is expressed.

The basis for our opinion is explained below. In addition, we outline the responsibilities of the Board and our responsibilities relating to the financial statements, we comment on other information, and we explain our independence.

### Basis of opinion

We carried out our audit in accordance with the Auditor-General's Auditing Standards, which incorporate the Professional and Ethical Standards and the International Standards on Auditing (New Zealand) issued by the New Zealand Auditing and Assurance Standards Board. Our responsibilities under those standards are further described in the Responsibilities of the auditor section of our report.

We have fulfilled our responsibilities in accordance with the Auditor-General's Auditing Standards.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

## Responsibilities of the Board for the financial statements

The Board is responsible on behalf of the School for preparing financial statements that are fairly presented and that comply with generally accepted accounting practice in New Zealand.

The Board of Trustees is responsible for such internal control as it determines is necessary to enable it to prepare financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Board is responsible on behalf of the School for assessing the School's ability to continue as a going concern. The Board is also responsible for disclosing, as applicable, matters related to going concern and using the going concern basis of accounting, unless there is an intention to close or merge the School, or there is no realistic alternative but to do so.

The Board's responsibilities, in terms of the requirements of the Education and Training Act 2020.

## Responsibilities of the auditor for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements, as a whole, are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion.

Reasonable assurance is a high level of assurance but is not a guarantee that an audit carried out in accordance with the Auditor-General's Auditing Standards will always detect a material misstatement when it exists. Misstatements are differences or omissions of amounts or disclosures and can arise from fraud or error. Misstatements are considered material if, individually or in the aggregate, they could reasonably be expected to influence the decisions of readers taken on the basis of these financial statements.

For the budget information reported in the financial statements, our procedures were limited to checking that the information agreed to the School's approved budget.

We did not evaluate the security and controls over the electronic publication of the financial statements.

As part of an audit in accordance with the Auditor-General's Auditing Standards, we exercise professional judgement and maintain professional scepticism throughout the audit. Also:

- We identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- We obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the School's internal control.
- We evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board.
- We conclude on the appropriateness of the use of the going concern basis of accounting by the Board and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the School's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the School to cease to continue as a going concern.
- We evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

- We assess the risk of material misstatement arising from the school payroll system, which may still contain errors. As a result, we carried out procedures to minimise the risk of material errors arising from the system that, in our judgement, would likely influence readers' overall understanding of the financial statements.

We communicate with the Board regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Our responsibilities arise from the Public Audit Act 2001.

## Other information

The Board of Trustees is responsible for the other information. The other information includes the statement of responsibility, board member list, analysis of variance, compliance with good employer requirements, and kiwisport report, but does not include the financial statements, and our auditor's report thereon.

Our opinion on the financial statements does not cover the other information and we do not express any form of audit opinion or assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information. In doing so, we consider whether the other information is materially inconsistent with the financial statements, or our knowledge obtained in the audit, or otherwise appears to be materially misstated. If, based on our work, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

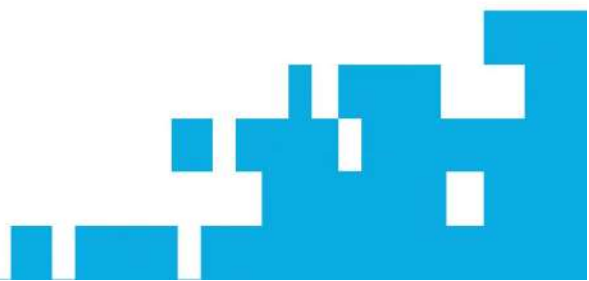
## Independence

We are independent of the School in accordance with the independence requirements of the Auditor-General's Auditing Standards, which incorporate the independence requirements of Professional and Ethical Standard 1 *International Code of Ethics for Assurance Practitioners* issued by the New Zealand Auditing and Assurance Standards Board.

Other than the audit, we have no relationship with or interests in Northcross Intermediate School.

A handwritten signature in black ink, appearing to read 'B. Lyon', is positioned above the printed name.

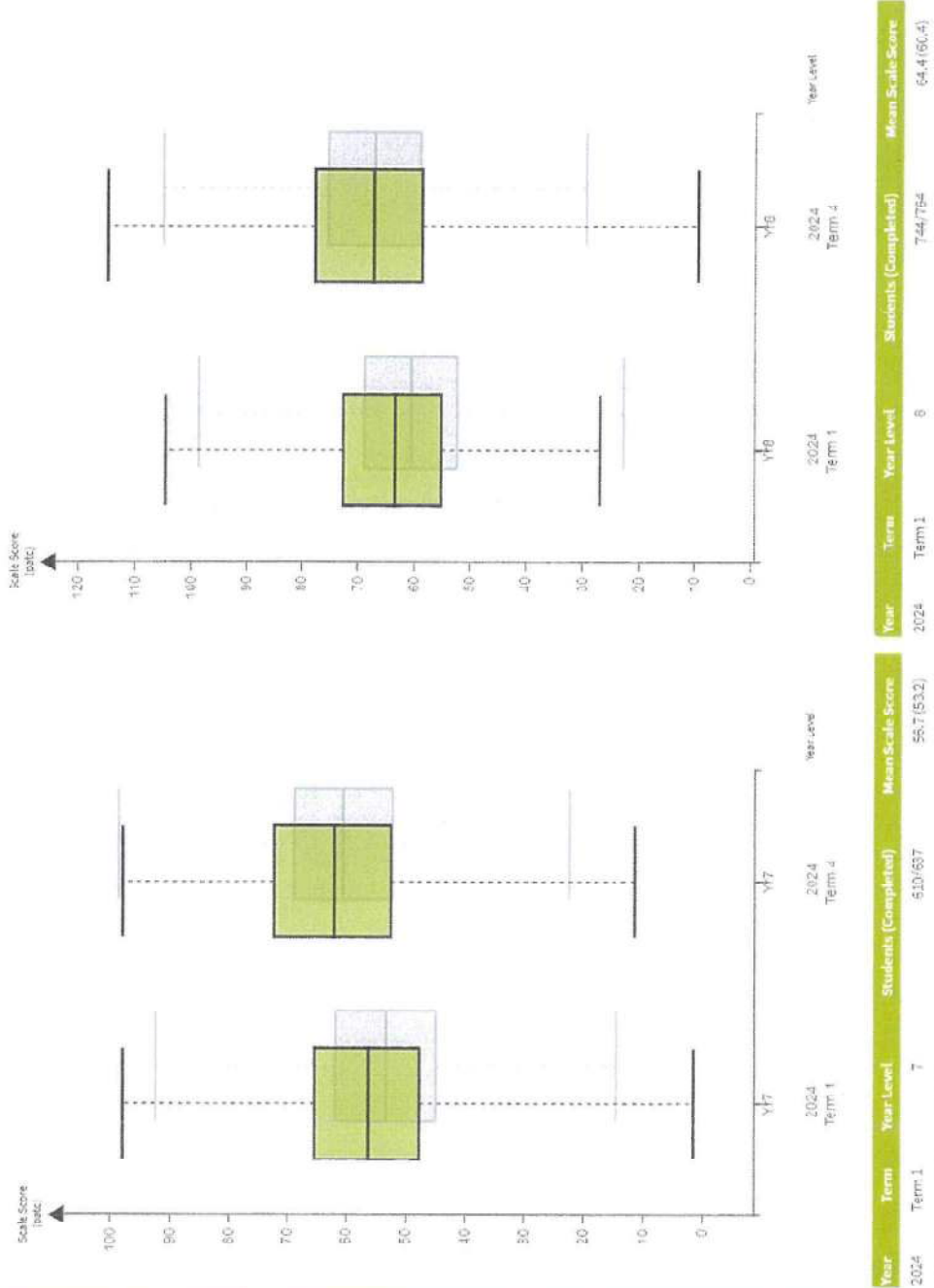
**Brendan Lyon**  
RSM Hayes Audit  
On behalf of the Auditor-General  
Auckland, New Zealand



## 2024 Literacy Analysis of Variance for Northcross Intermediate School

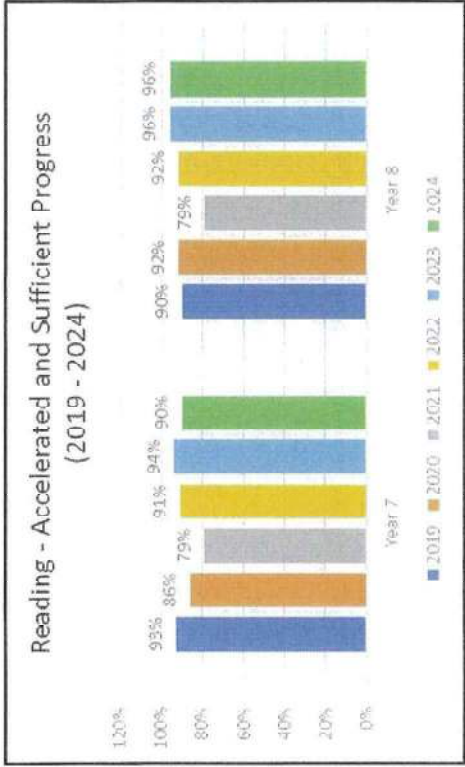
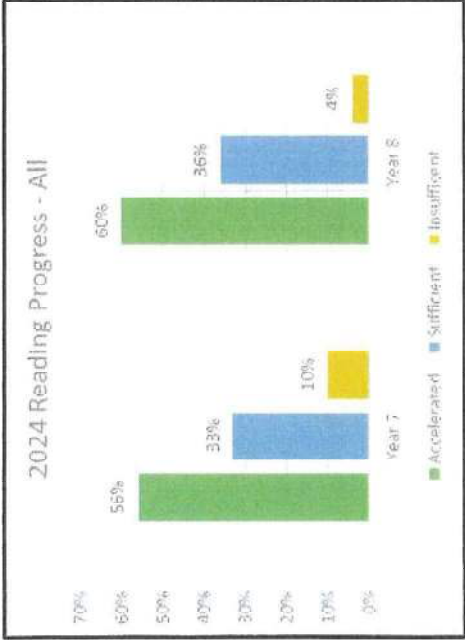
<b>School Name:</b>	Northcross Intermediate School	<b>School Number:</b>	1396
<b>Strategic Aim:</b>	Student Learning—Progress - Literacy		
<b>Annual Aim:</b>	All students are able to effectively access the NZC. Raise student achievement in numeracy and literacy whereby target students exceed a years' progress annually.		
<b>Target:</b>	80% of students achieve at least 12 months' progress in Literacy.		
<b>Baseline Data:</b>	<p><b>Reading: OTJ Data</b></p> <ul style="list-style-type: none"> <li>65% of Year 7 students (430) were achieving <b>below</b> expectation</li> <li>44% of Year 8 students (320) were achieving <b>below</b> expectation</li> <li>69 Year 7 students and 120 Year 8 students were achieving <b>well below</b> expectation</li> </ul> <p><b>Writing:</b></p> <ul style="list-style-type: none"> <li>65% of Year 7 students (438) were achieving <b>below</b> expectation</li> <li>44% of Year 8 students (320) were achieving <b>below</b> expectation</li> <li>69 Year 7 students and 120 Year 8 students were achieving <b>well below</b> expectation</li> </ul>		
<b>Actions</b> <i>What did we do?</i>	<p><b>Learning Mentors</b> Learning mentors were assigned to teams and the Associate Principals were afforded the autonomy to utilise the LM's with the students whom they felt would best benefit from their time.</p> <p><b>Teams</b> A key component of all team meetings is reviewing the progress of all students. Discussions around strategies that are working for students are shared as well as concerns for any students who are at risk of not making progress.</p> <ul style="list-style-type: none"> <li>- What interventions and strategies are working for our target students?</li> <li>- How can we ensure that accelerated progress is being made?</li> <li>- Teams tracking and analysing their own team data and identifying collective actions.</li> </ul> <p><b>PLD</b> Schoolwide Writers Toolbox PLD for all staff- making links between Reading and Writing and using internal expertise and Writers Toolbox coaches to develop differentiated PD for various individual teachers Quick60 PLD for Learning Assistants</p> <p><b>Learning Support</b> Head of Inclusive Learning More Quick60 material purchased and used for identified students - daily sessions with a Learning Mentor</p> <p><b>ELIP</b> Expansion of staffing in the ELIP Department to accommodate increased needs PLD given to LM's on how to test, monitor and accelerate learning for ELIP learners</p> <p><b>RAZ Kids</b> (ESO, and low readers) All ESOL students have RAZ Kids accounts levelled to the students' current reading ability Low-ability readers have also been set up with accounts and these are monitored by Learning Mentors</p>		

	<div>Writers Toolbox</div> <div>This programme is being used school-wide for teaching students the structures and conventions of writing and how they are related to reading</div> <div>HCD Literacy Support</div> <div>HCD Literacy support for teachers with their Reading Programmes, including modelling, observations and providing feedback to teachers</div> <div>Support for Writing Programmes, including modelling and moderation</div>																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																	
<div>Outcomes</div> <div>What happened?</div>	<div>Reading OTJ (End of Year)</div> <div>Achievement Data</div> <div><ul style="list-style-type: none"><li>25% of Year 7 students (163) were achieving <b>below</b> expectation</li><li>14% of Year 8 students (104) were achieving <b>below</b> expectation</li><li>26 Year 7 students and 49 Year 8 students were achieving <b>well below</b> expectation</li></ul></div> <div><div>2024 Reading Achievement Levels - YEAR 7</div><div><table><caption>2024 Reading Achievement Levels - YEAR 7</caption><thead><tr><th>Achievement Level</th><th>2024 Reading Achievement Levels - YEARS Term 1 (%)</th><th>2024 Reading Achievement Levels - YEARS Term 4 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Reading Achievement Levels - YEAR 8</div><div><table><caption>2024 Reading Achievement Levels - YEAR 8</caption><thead><tr><th>Achievement Level</th><th>2024 Reading Achievement Levels - YEAR 8 Term 1 (%)</th><th>2024 Reading Achievement Levels - YEAR 8 Term 4 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**PAT Progress Data 2024:**

- Expected year growth for Year 7-8 students is a scale score of 7.2. For 2024, Year 7 students showed a growth of 7.2 and Year 8 students showed a growth of 6.8.
- Our lower quartile year 7 students achieved a 4.8 scale score shift while the upper quartile achieved 6.9. This further indicates a focus on our 'below' students is required for 2025.

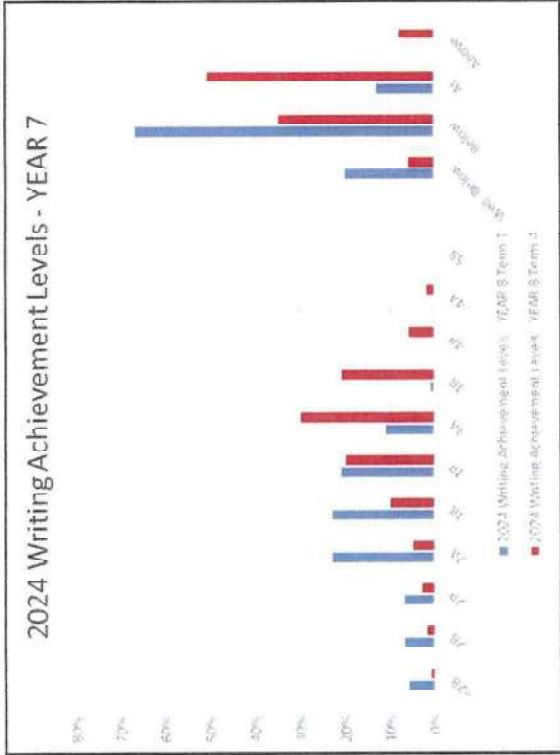


**Progress Data 2024:**

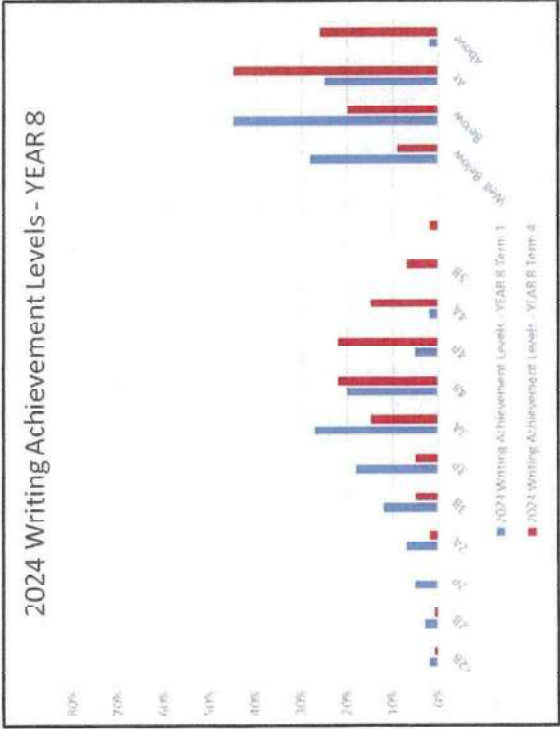
- 90% of Year 7 students (607) are achieving accelerated or sufficient progress -56% (381) students = accelerated progress; 33% (226) students = sufficient progress
- 96% of Year 8 students (710) are achieving accelerated or sufficient progress - 67% (447) students = accelerated progress; 36% (263) students = sufficient progress

**Writing (End of Year) Achievement Data**

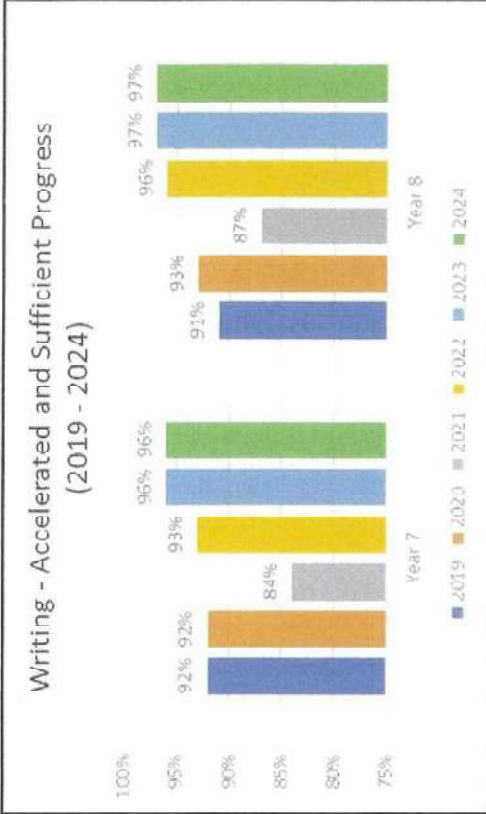
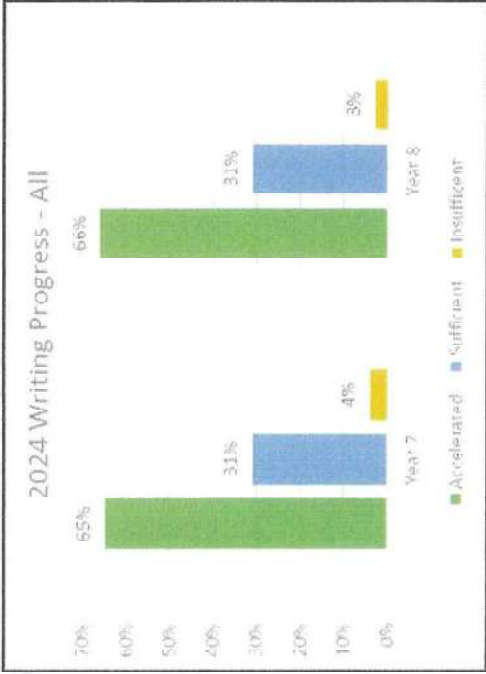
- 35 % of Year 7 students (234) were achieving below expectation
- 20 % of Year 8 students (149) were achieving below expectation
- 39 Year 7 students and 67 Year 8 students were achieving well below expectation



**Progress Data:**



- 96% of Year 7 students (675) are achieving **accelerated** or **sufficient** progress -65% (440) students = accelerated progress;31 % (210) students = sufficient progress
- 97% of Year 8 students (711) are achieving **accelerated** or **sufficient** progress -66 % (484) students = accelerated progress; 31% (227) students = sufficient progress



We far exceeded our target of having 80% of students making at least 12 months progress in Reading and Writing  
90% of Year 7 students and 96% of Year 8 students in Reading  
96% of Year 7 students and 97% of Year 8 students in Writing

Reasons for the variance  
*Why did it happen?*

Our use of Writers Toolbox continues to allow us to see accelerated progress. Teachers are able to ensure that there is consistency in the teaching of composition skills and the craft of writing, as well as writing processes. The updated features of the software allowed for more individualised approaches to address the needs of various students and these were utilised in 2024.

Targeted Learning Mentor assistance has also helped in the area of Literacy, with priority/target students being offered individual support.

Classroom teachers used their PAT data more effectively to inform the next steps in learning for their students. The PLD that was undertaken by NZCER enabled them to better access the Assessment Resource Banks. Those classes that used the ARB's extensively saw great progress in PAT Reading Comprehension tests from Term 1 to Term 4.

Due to the increased spread of ability of incoming students, teachers have been required to make judgments across several curriculum levels, requiring knowledge of curriculum levels 1-6 in some cases.

Coinciding with the increase of Te Rao in the PAT Reading test and increasing numbers of EIL (English Language Learners), there was some variance in PAT results when compared to previous years.

With many teams now working in collaborative environments the need for greater discussion of student achievement at a team level is very evident. A key component of all team meetings is discussing the target students – what strategies and interventions are working well, what else could be tried?

<div>Evaluation</div> <div>Where to next?</div>	<p>Teachers to continue to build greater confidence in making Overall Teacher Judgements.</p> <p>Look to the Year 7-13 English Curriculum Refresh and make a plan for its implementation in 2025.</p> <p>Keep abreast of new developments in the curriculum refresh as it relates to possible Structured Literacy PLD opportunities available through the Ministry of Education.</p> <p>ALL Reading focus for two teachers in Reading for 2025</p> <p>Continue to work on schoolwide moderation in Writing to ensure consistency of OTI's.</p>
<div>Planning for next year</div>	<p>Ongoing PLD in Literacy for new to Northcross and Provisionally Certified Teachers.</p> <p>Two teachers involved with ALL Tier 2 interventions with a focus on Reading.</p> <p>Support and guidelines given for making Overall Teacher Judgements.</p> <p>PLD and implementation of Structured Literacy approaches, including iDeal (Learning Matters), investing in decodable texts, etc.</p> <p>Focus on our 'Below' students through learning support programmes such as Rainbow Reading, AVAILL (Audio Visual Achievement in Literacy, Language and Learning), TALL (Team Approach to Language Learners), etc.</p> <p>Internal expertise to continue to upskill the teachers in Writers Toolbox and its evolving content.</p>

2024 Numeracy Analysis of Variance for Northcross Intermediate School  
2024 Numeracy Analysis of Variance for Northcross Intermediate School

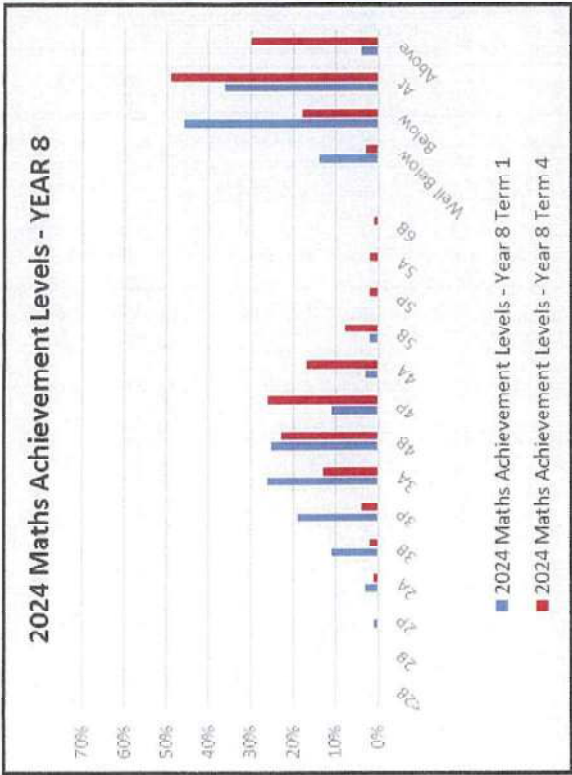
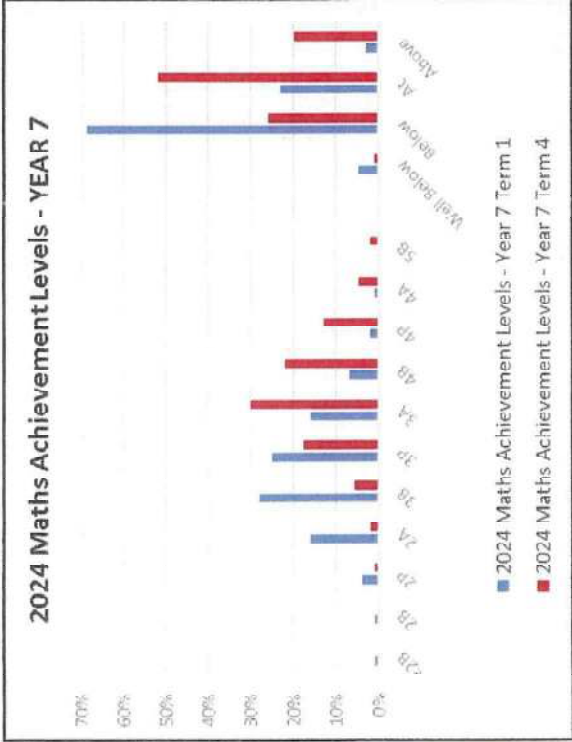
<b>School Name:</b>	<b>Northcross Intermediate School</b>	<b>School Number:</b> 1396
<b>Strategic Aim:</b>	Student Learning—Progress - Numeracy 2024	
<b>Annual Aim:</b>	Ensure every learner/akonga achieves personal excellence through numeracy programmes.	
<b>Target:</b>	Raise student achievement in numeracy whereby 80% of all students make accelerated or sufficient progress.	
<b>Baseline Data:</b>	<p><b>Maths: OTJ data</b></p> <ul style="list-style-type: none"> <li>74% of Year 7 students (502) were achieving <b>below</b> expectation</li> <li>46% of Year 8 students (344) were achieving <b>below</b> expectation</li> <li>37 Year 7 students and 109 Year 8 students were achieving <b>well below</b> expectation</li> </ul>	
<b>Actions</b> <i>What did we do?</i>	<p><b>Learning Mentors</b> Learning mentors were assigned to teams and the Associate Principals were afforded the autonomy to utilise the LM's with the students whom they felt would best benefit from their time.</p> <p><b>Teams</b> A key component of all team meetings is reviewing the progress of all students. Discussions around strategies that are working for students are shared as well as concerns for any students who are at risk of not making progress.</p> <ul style="list-style-type: none"> <li>What interventions and strategies are working for our target students?</li> <li>How can we ensure that accelerated progress is being made?</li> <li>Teams tracking and analysing their own team data and identifying collective actions.</li> </ul> <p><b>PLD</b> HOD Maths PLD on building teacher curriculum knowledge and understanding of the problem solving approach. The Learner First (TLF) PLD Year 1 contract to explore Maths curriculum including launch of Te Mātaiaho refreshed Maths Curriculum. One person per team attended PLD and provided team PLD on Best Practice.</p> <p><b>Learning Support</b> Head of Inclusive Learning <b>COSDMBRRICS</b> A knowledge based intervention programme for small groups of students based on Targeted Learning Groups research conducted by the University of Otago. Students attend daily for 15 - 30 minutes. <b>ALiM - Accelerated Learning in Mathematics</b> (Team Approach) A number of teams have adopted the ALiM structure to meet the needs of their "below" learners. One teacher in the team is allocated to this group of learners. ALiM Ministry of Education PLD - 4 staff on contract supported by HOD.</p>	

2024 Numeracy Analysis of Variance for Northcross Intermediate School

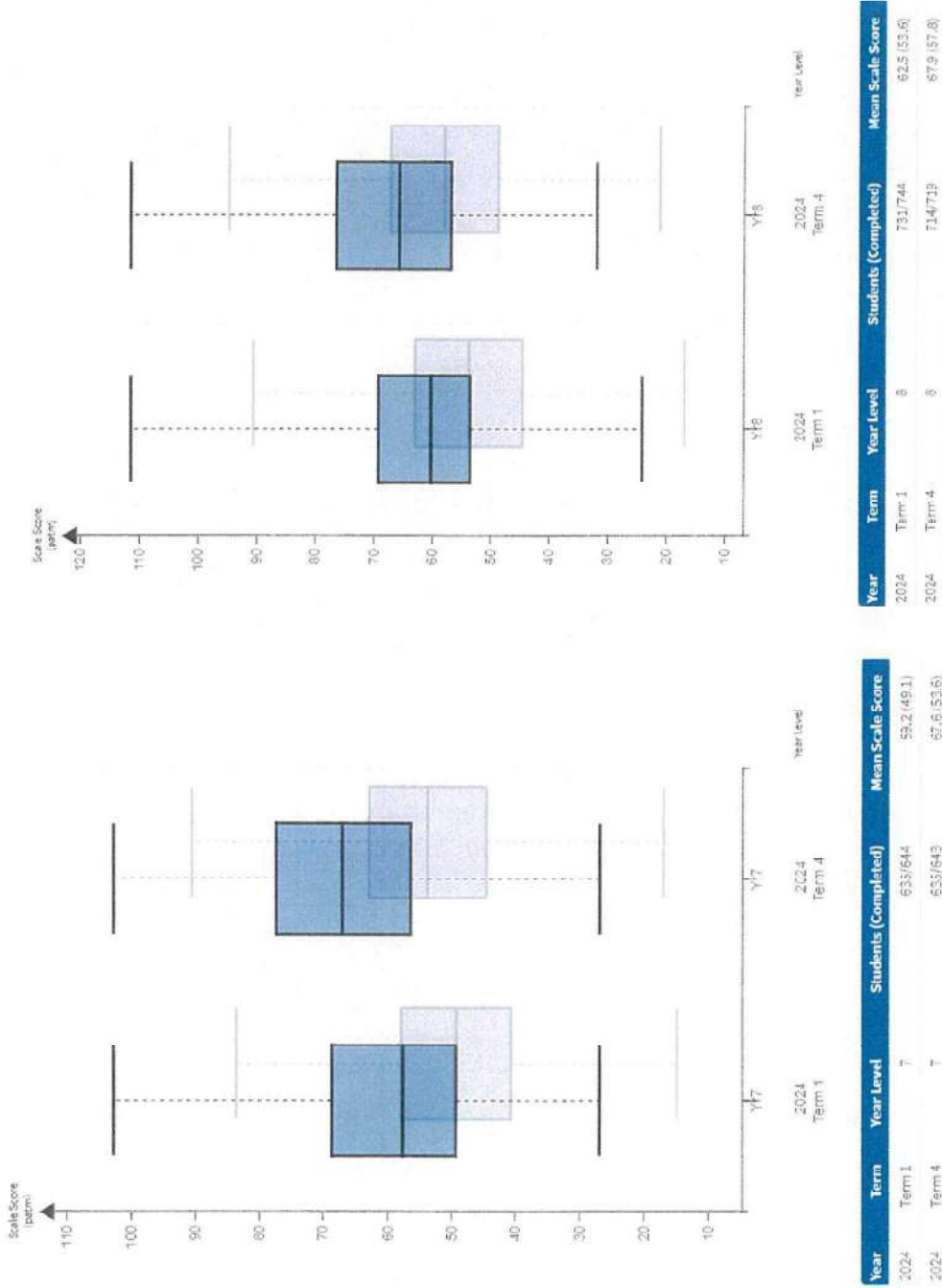
Outcomes  
What happened?

Maths (End of Year)  
Achievement Data:

- 27% of Year 7 students (242) were achieving **below** expectation
- 18% of Year 8 students (134) were achieving **below** expectation
- 8 Year 7 students and 24 Year 8 students were achieving **well below** expectation
- 72% of Year 7 students (525) are achieving **at or above** expectation by the end of the year
- 79% of Year 8 students (594) are achieving **at or above** expectation by the end of the year



2024 Numeracy Analysis of Variance for Northcross Intermediate School



Progress Data 2024:

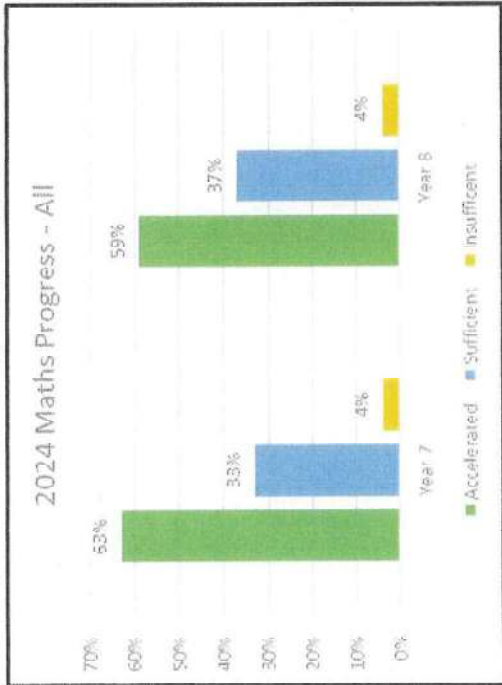
- Expected year level growth for Year 7-8 students is a scale score of 4.5. For 2024, Year 7 students showed a growth of 4.5 and year 8 students showed an accelerated scale score growth of 5.4.
- The upper quartile in Yr 8 (students working above expectation) has increased by 7.1 (national average 4.2)
- Year 8 Maori students scale score movement was 4.7 as opposed to expected growth of 4.5

2024 Numeracy Analysis of Variance for Northcross Intermediate School

- Year 8 Chinese scale score growth was 6.3. Exceeds all other ethnicity groups. Beginning mean was 73.0 and T4 assessment was 79.3
- Year 7 Chinese scale score growth was 8.9. Beginning mean was 66.9 and T4 score was 75.8.

Progress Data (2024):

- 96% of Year 7 students (647) are achieving **accelerated or sufficient** progress - 63% (423) students = accelerated progress; 33% (224) students = sufficient progress
- 96% of Year 8 students (699) are achieving **accelerated or sufficient** progress - 59% (432) students = accelerated progress; 37% (267) students = sufficient progress



**We again far exceeded our target of having 80% of students making at least 12 months progress in Maths with 96% of both Year 7 and 8 students making this level of progress.**

**Reasons for the variance**  
*Why did it happen?*

The interventions that were put in place helped in addressing many of the needs of the students identified as working below or well below expectation. The ALiM Programme showed particularly accelerated results for the students taking part.

Those teams who adopted the ALiM approach saw significant shifts in the progress of these students. The additional Maths support that these students received helped to reinforce key concepts.

Classroom teachers better used their PAT data to inform the next steps in learning for their students. Continued PLD with NZCER enabled teachers to better access the Assessment: Resource Banks. Further PLD with Associate Principals supported team wide data analysis and

## 2024 Numeracy Analysis of Variance for Northcross Intermediate School

	<p>learning support and extension differentiated learning. Those classes that used the ARB's extensively saw great progress in PAT tests from Term 1 to Term 4.</p> <p>Ongoing: With many teams now working in collaborative environments the need for greater discussion of student achievement at a team level is very evident. A key component of all team meetings is discussing the target students – what strategies and interventions are working well, what else could be tried?</p> <p>Education Perfect online Maths platform supports differentiated learning tasks and reinforcement at school and home.</p> <p>Targeted support for self identified teachers to support Best Practice teaching.</p>
<b>Evaluation</b> <i>Where to next?</i>	<p>Moderation for Overall Teacher Judgement to ensure consistency across teams. Teachers continue to build greater confidence in teachers of Mathematics - building capacity for Leadership with one representative per team.</p> <p>Keep abreast of new developments with the NZ Curriculum refresh and what this looks like specifically for Maths.</p> <p>Implement Oxford Maths resources introduced to support teaching including online platform and student workbooks.</p> <p>Review assessment practices and resources to reflect demands/requirements of the new curriculum.</p> <p>Review reporting to parents (with clarification from the Ministry of Education).</p>
<b>Planning for next year:</b>	<p>Ongoing PLD for new to Northcross and Provisionally Certificated Teachers.</p> <p>Year 2 The Learner First PLD - one staff member per team.</p> <p>ALIM PLD for 2025 with 3 teachers on contract.</p> <p>School led (DP and HOD) Teacher only day launching Oxford Maths resource and Te Mātaiaho Maths curriculum at start of year.</p> <p>Two Ministry supported Teacher only Days to support understanding and implementation of Te Mātaiaho NZ refreshed Mathematics and Statistics Curriculum.</p> <p>Support and guidelines given for making Overall Teacher Judgements.</p> <p>Education Perfect Platform contract for 2025 - PLD provided to ensure Maths resource used to support student learning.</p> <p>Head of Mathematics released to support new and identified teachers in developing mathematical pedagogy.</p>



**NORTHCROSS**  
INTERMEDIATE

Next review: Term 1 2027

## Te Tiriti o Waitangi

Te Tiriti o Waitangi is one of Aotearoa New Zealand's founding documents and represents the binding contract between Māori and the Crown. Northcross Intermediate School recognises our role and responsibility to honour and give effect to te Tiriti o Waitangi.

Under the Education and Training Act 2020, a primary objective of the board of Northcross Intermediate School is giving effect to te Tiriti o Waitangi. We do this by:

- working to ensure our plans, policies, and local curriculum reflect local tikanga Māori, mātauranga Māori, and te ao Māori
- taking all reasonable steps to make instruction available in tikanga Māori and te reo Māori
- achieving **equitable outcomes** for Māori students
- providing opportunities for learners to appreciate the importance of te Tiriti o Waitangi and te reo Māori.

Northcross Intermediate School works from the principles of partnership, protection, and participation to meet our obligations under te Tiriti o Waitangi. These principles reflect the three articles of te Tiriti.

### Partnership

Northcross Intermediate School aims to work in partnership with our local Māori community to support rangatiratanga/self-determination. We actively seek the guidance of our local Māori community to help us better meet the needs of our Māori students and ensure they experience educational success as Māori.

We consult with our local Māori community on the development of our charter/strategic plan to make sure it reflects and upholds appropriate tikanga Māori and te ao Māori. We seek opportunities to collaborate with Māori to invest in, develop, and deliver Māori-medium learning (NELP Priority 2).

### Protection

Northcross Intermediate School actively protects and upholds mātauranga Māori, te reo Māori, and tikanga Māori, and ensures they are meaningfully incorporated into the everyday life of our school (NELP Objective 5). We actively engage with **Ka Hikitia Ka Hāpaitia**.

We take all reasonable steps to make instruction available in te reo Māori and tikanga Māori.

We support our teachers to build their teaching capability, knowledge, and skills in te reo Māori and tikanga Māori. We provide opportunities for teachers to develop their

understanding and practice of culturally responsive teaching that takes into account ākonga contexts (NELP Priority 6).

Participation

Northcross Intermediate School has high aspirations for every student. We encourage the participation and engagement of students and their whānau in all aspects of school life.

Our relationships with our school community help us meet the needs of all students and sustain their identities, languages, and cultures. The participation of whānau and our wider Māori community actively informs the way we design and deliver education to ensure Māori students experience educational success as Māori (NELP Priority 2).

This policy aligns with **NELP** Objective 1: Learners at the Centre, Objective 2: Barrier Free Access, and Objective 3: Quality Teaching and Leadership.

Related topics

- Māori Educational Achievement
- School Planning and Reporting
- Equal Employment Opportunities
- Learning Support
- Inclusive Education

Legislation

- Education and Training Act 2020

Resources

- Ministry of Education | Te Tāhuhu o te Mātauranga: **The Education and Training Act 2020: Te Tiriti o Waitangi**
- TKI | Te Kete Ipurangi: **Treaty of Waitangi principle**
- Victoria University of Wellington | Te Herenga Waka: **Te Tiriti o Waitangi Guide**

Release history: Term 4 2022, Term 4 2020, Term 2 2017

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Last review Term 4 2022

Topic type Core

**Compliance with Education and Training Act 2020 requirements to be a good employer for the year ending 31 December 2024.**

The following questions address key aspects of compliance with a good employer policy:

<b>Reporting on the principles of being a Good Employer</b>	
How have you met your obligations to provide good and safe working conditions?	<p><b>By following the guidelines in our Health, Safety and Welfare Policy available publicly on the school docs website which states:</b></p> <p><i>A primary objective of the Northcross Intermediate School board is to ensure that the school is a physically and emotionally safe place for all students and staff, as required by the Education and Training Act 2020 (s. 127) and in support of the Statement of National Education and Learning Priorities (NELP: Priority 1)</i></p>
What is in your equal employment opportunities programme? How have you been fulfilling this programme	<p><b>By following the guidelines in our Health, Safety and Welfare Policy available publicly on the school docs website which states:</b></p> <p><i>The Equal Employment Opportunities policy ensures that all employees and applicants for employment are treated according to their skills, qualifications, abilities, and aptitudes, without <b>bias or discrimination</b>. All schools are required by the Public Service Act to be "good employers", that is:</i></p> <ul style="list-style-type: none"> <li>• <i>to maintain, and comply with their school's Equal Employment Opportunities policy, and</i></li> <li>• <i>to include in the annual report a summary of the year's compliance.</i></li> </ul>
How do you practise impartial selection of suitably qualified persons for appointment?	<p><i>Candidates are evaluated according to their experience, the needs of our students and school, the job description, the strengths they bring and referee reports (in alignment with our EEO Policy)</i></p>
How are you recognising, – The aims and aspirations of Maori, – The employment requirements of Maori, and – Greater involvement of Maori in the Education service?	<p><i>This will be considered when interviewing a candidate for a position within our school</i></p> <p><i>Regular discussions with staff and encouragement to further develop their own knowledge or seek PD opportunities to upskill themselves to be the best version of themselves that they can be. This approach will then benefit the ākonga in their classrooms.</i></p>
How have you enhanced the abilities of individual employees?	<p><i>We have allocated Operation Funding to support teachers professional development opportunities and encourage them to be proactive and seek out these opportunities to strengthen areas of weakness OR further develop areas of strength</i></p>
How are you recognising the employment requirements of women?	<p><b>Maternity Leave provisions</b></p> <ul style="list-style-type: none"> <li>• <b>Sick leave provision for dependents</b></li> <li>• <b>Personal amenities for women</b></li> </ul> <p><b>Respecting cultural boundaries</b></p>

How are you recognising the employment requirements of persons with disabilities?	<p><i>In 2024 we did not have any staff with physical disabilities however we have:</i></p> <ul style="list-style-type: none"> <li>• <i>disabled toilets</i></li> <li>• <i>wheel-chair access to every area of the school</i></li> <li>• <i>ability to allow a disabled car park space if needed</i></li> </ul>
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Good employer policies should include provisions for an Equal Employment Opportunities (EEO) programme/policy . The Ministry of Education monitors these policies:

<b>Reporting on Equal Employment Opportunities (EEO) Programme/Policy</b>	<b>YES</b>	<b>NO</b>
Do you operate an EEO programme/policy?	Yes	
Has this policy or programme been made available to staff?	Yes	
Does your EEO programme/policy include training to raise awareness of issues which may impact EEO?	Yes	
Has your EEO programme/policy appointed someone to coordinate compliance with its requirements?	Yes	
Does your EEO programme/policy provide for regular reporting on compliance with the policy and/or achievements under the policy?	Yes	
Does your EEO programme/policy set priorities and objectives?	Yes	



**NORTHCROSS**  
INTERMEDIATE

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## KIWISPORT 2024

Kiwisport is a Government funding initiative to support students' participation in organised sport. In 2024 the school received total Kiwisport funding of \$21,905.48 (excluding GST). The funding was spent on providing sporting opportunities in Rippa Rugby, Pickleball, Softball, Squash and Aussie Rules to all 1,472 students and 46 classroom teachers.

